

IOWA INDIVIDUAL INCOME TAX PAYMENT VOUCHER – INSTRUCTIONS

Send this completed voucher along with payment of at least 90% of the correct amount of tax owed on or before the due date of your return. Taxpayers who have paid 90% or more of their correct tax on or before the due date automatically have an additional six months in which to file their return and pay any additional tax due with no penalty. Interest is still due on any additional tax paid after the regular due date. Taxpayers who have not paid 90% or more of their correct tax on or before the due date are not allowed the six month additional period of time to file and would owe both penalty and interest on the additional tax due.

Enclose this voucher and payment with your tax return. If you have filed an electronic return or are otherwise mailing the payment voucher and remittance separately from your return, send to:

Individual Tax Return Processing-Voucher
Iowa Department of Revenue and Finance
P.O. Box 10306
Des Moines, Iowa 50306-0306

PENALTY

Penalty for Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not filed by the due date and at least 90% of the correct tax is not paid by the due date.

Penalty for Failure to Timely Pay the Tax Due: A penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date. Where the failure to file penalty and the failure to pay penalty are applicable, the failure to file penalty will take precedence.

Official form is smaller than full page. Please cut to size along dark lines before filing.

IOWA INDIVIDUAL INCOME TAX PAYMENT VOUCHER

1. Enter your name	2. Enter your social security number	3. Enter the first four letters of your last name
4. Enter your spouse's name	5. Enter your spouse's social security number	6. Fed. ID # (If partnership, S-Corporation or Composite Return)
7. Enter your address (Number & street, including apartment or rural route)		8. Amount of Payment
9. Enter your city, state, and ZIP code		10. If filing electronically, enter Declaration Control Number (DCN) 00- - -7

Make checks or money order payable to: **Treasurer – State of Iowa**
Write Social Security Number on Check or Money Order

IA 1040-V 1996

► DO NOT STAPLE

41-137 (9/96) MTS